Property Tax Appeals Flowchart

Shows the process under the proposed Rules For Tax Appeals, as will be submitted to the Board on November 20, 2006

<u>Legend:</u>

"§ 11" = Applications regarding assessment of publicly-owned property (see § 5000.3001(b))

"AD" = Appeals Division

"APSD" = Assessment Policy and Standards Division

"ASR" = County Assessor

"BOE" = Board of Equalization

"BPD" = Board Proceedings Division

"CC" = Chief Counsel or designee

"CPTD" = County Property Taxes Division

"OCC" = Organizational Clearance Certificate

"P" = Petitioner

"PTS" = Property Tax Sampling (see § 5000.3001(d))

"RR" = Railroad

"SA" = State assessee(s) (see § 5000.3001(a))

"SCC" = Supplemental Clearance Certificate

"ValDiv" = Valuation Division

"ValDivAnalysis" = Valuation Division's Analysis

"Welfare" = Welfare exemption (see § 5000.3001(c))

"WF&D" = Written Findings & Decision

All references to Chapter 3 of the the proposed Rules for Tax Appeals omit the prefix "5000" (i.e., "§ 5000.3XXX" is referred to as "§ 3XXX.")

Filing and Acceptance of Petitions

No

P files a petition objecting to an action of a BOE division (VaID, APSD, or CPTD) or a county assessor (for § 11). The petition must contain certain elements and must be submitted to BPD (and to the county assessor for § 11) within the statutory timeframe.

(§§ 3001, 3131, 3133, 3134, 3141, 3211, 3212, 3213, 3221, 3222, 3223, 3231, 3232. 3233, 3241, 3142, 3144)

Private RR car jeopardy assessments are governed by petition and hearing procedures in Chapter 2 (§ 5000.3132)

BPD must determine whether to accept or reject the petition, and (for state assessess) whether the petition is a duplicate petition. In making this determination. BPD may obtain additional from the parties and/or may refer the appeal to the CC.

(§§ 3135, 3251)

If BPD determines that the petition was not valid, complete, and/or timely, then BPD dismisses the petition. BPD notifies the parties in writing of the dismissal. (§§ 3145, 3251(d))

If a petition is valid, complete and timely, or if there is a genuine, material issue regarding any of these, BPD accepts the petition. BPD acknowledges the acceptance in writing to the parties and (for PTS petitions) the owner of the sampled property.

(§§ 3143(b), 3251(b))

BPD determines whether the petition is "perfected," meaning that it contains substantially all required elements.

(§ 3142(a), 3252(a))

If the petition is not perfected, BPD tells P what is missing and gives a prescribed period of time to supply the missing information.

(§§ 3142(b), 3252(b))

The petition filing process concludes. See "Appeals Division review" pages for each tax program.

If P fails to supply the missing information within the prescribed period, BPD dismisses the petition and notifies the parties in writing of the dismissal.

(§§ 3143(d), 3252(b)(3))

Appeals Division Review State Assessees

A valid and complete petition is P's opening brief (§ 3161(a))

The ValDivAnalysis is the response to the petition (§ 3161(b))

Where P and ValDiv agree on a joint recommendation before the appeals conference or P's reply brief, ValDiv will prepare the joint recommendation. (§ 3151) AD will review all other petitions, including later-occurring joint recommendations. (§ 3152(a))

No

BPD notifies parties of briefing deadlines and acknowledges receipt of all briefs.
Extensions must be requested in writing to BPD and decided by CC. (§§ 3162(c), 3171(b))

Oral Hearing
Requested

No
Conference
requested for
non-appearance
petition

Briefing schedule for No Appeals Conference (§ 3162)

- ValDivAnalysis 30 days before Bd. mtg.
- P reply 15 days after ValDivAnalysis mailed

Yes. An appeals conference is required where an oral hearing is requested (§ 3163(a))

Appeals Conference scheduled (§ 3164(a)) Yes. An appeals conference may be requested by P, AD, or a Board Member (§ 3163(b))

Briefing schedule for Appeals Conferences (§ 3164)

- ValDiv Analysis submitted 30 days before conf. date
- P Reply submitted 15 days after ValDivAnalysis mailed
- Appeals conference held 30 days before Bd. hearing date

AD may request additional information before, during, or after the appeals conference (§ 3152(c))

Summary Decision

by AD at least 10 days before Bd. action on non-appearance item
(§ 3171(a))

Appeals Conference

Optional: Submittal of additional info. and response by other party (§ 3164(d))

Hearing Summary
by AD 10 days before oral hearing
(§ 3171(a))

Summary Decision

by AD 10 days before Bd. action on non-appearance item (§ 3171(a))

Conclusion of the Appeals Division review process. See "Board Hearing" pages.

A Revised Hearing Summary or Revised Summary Decision will be issued if necessary. (§ 3171(c))

Appeals Division Review Other PT Petitions

No later than 90 days after acknowledgement of P's opening brief (§ 3263(b)(2))

A perfected petition is P's opening brief (§ 3263(b)(1))

<u>§11</u> Respondent ASR submits opening brief

Welfare Respondent APSD submits opening brief

PT Sampling Respondent CPTD submits opening brief

For Welfare and PTS petitions. APSD and CTPD (respectively) will meet with P to attempt to resolve as many issues as possible. (§ 3261(a))

BPD will notify the

parties in writing of

the deadlines for

No later than 30 days after receipt of Respondent's opening brief (§ 3263(c)(1))

P submits reply brief

Appeals conference typically scheduled after P's reply brief

CC Approval only: Respondent submits Respondent's reply brief (§ 3263(c)(2))

Respondent reply brief only: P submits (§ 3263(c)(3))

filing briefs and will acknowledge the receipt of all briefs. If a party desires an extension to a briefing deadline, the party must make the request in writing to BPD and the CC will make the

determination.

(§§ 3162(c), 3171(b))

supplemental brief

Additional Briefing may be requested by the Appeals Division, a Board Member, or the Board as a whole. (§ 3302)

Briefing schedule concludes. Appeals conference and Bd. hearing scheduled (§§ 3272(b), 3271(a))

Hearing Summary (oral hearing)

Submitted by AD 90 days after appeals conference (§ 3273(a))

Summary Decision (nonappearance)

Submitted by AD 90 days after appeals conference (§ 3273(b))

A Revised Hearing Summary or Revised Summary Decision will be issued if necessary. (§ 3273(c))

Conclusion of the Appeals Division review process. See "Board Hearing" page.

Board Hearing Procedures All Property Tax Petitions

Board is required to hear state assessee and private RR car petitions by certain dates.

(§ 3172(a), (b))

BPD schedules Board hearing or other Board action (i.e., nonappearance petitions) (§§ 3172, 3301, 3304)

BPD sends Notice of Board Hearing 45 days in advance for state assessees (§ 3172(c)) and per Chapter 5 for other PT petitions (§ 3303(a))

BPD distributes Hearing Summary (oral hearing) or Summary Decision (nonappearance) at least 10 days prior to Bd. meeting (§ 3171(a), 3301(a))

Board Meeting at which action on the petition is taken.

The decision of the Board is final. The Board will not reconsider or rehear a petition.
However, the Board may modify a petition to correct a clerical error.

(§ 3306(a))

State Assessees
Notice of Bd.
action sent to
parties
(§ 3306(a))

§11
Notice of Bd.
action and copy
of findings/
decision sent to
parties, ASR, Bd.
of Supes,
auditor, and
taxpayer
(§ 3306(a), (b))

Welfare
Notice of Bd.
action sent to
parties and ASR
of county in
which property is
located.
(§ 3305 (a), (c))

PT Sampling
Notice of Bd.
action sent to
ASR and
property owner.
(§ 3305 (a), (d))

P may waive WF&D at any time prior to Bd. approval of

WF&D (§ 3306(b)(3)) P Request: Written Findings & Decision

AD drafts

Board adopts

BPD mails

(§3306(b))